



# **Saskatchewan Archives Board**

## **ANNUAL REPORT**

**April 1, 1998 - March 31, 1999**

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# Letters of Transmittal

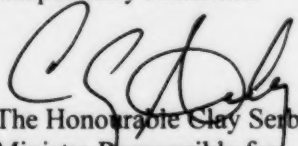
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The Honourable Jack Wiebe  
Lieutenant Governor of Saskatchewan

Your Honour:

I have the honour of submitting the annual report of the Saskatchewan Archives Board for the period April 1, 1998 to March 31, 1999, including the financial statements audited by the Provincial Auditor.

Respectfully submitted



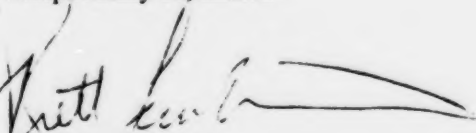
The Honourable Clay Serby  
Minister Responsible for  
the Saskatchewan Archives Board

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Sir:

I have the honour of submitting the annual report of the Saskatchewan Archives Board for the period April 1, 1998 to March 31, 1999, including the financial statements audited by the Provincial Auditor.

~~Respectfully submitted~~



Dr. Brett Fairbairn  
Chair  
Saskatchewan Archives Board

# Archival Development in Saskatchewan

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The Saskatchewan Archives was established under legislation in 1945 as a joint university-government agency. While The Archives Act was passed in that year, steps to care for public and private archives had begun much earlier. From as early as 1909, the Legislative Library had been collecting and preserving historical documents. In 1938 the University of Saskatchewan and the Government of Saskatchewan officially joined forces to transfer government records to the newly-created Historical Public Records Office located on the university campus. Despite these efforts, there was no systematic or comprehensive approach to records keeping as the government of the day largely determined what records should be preserved and what should be destroyed. Invariably, documents and records were destroyed or lost.

To correct this situation, the newly elected Douglas government set out a public records policy under The Archives Act. It expanded archives activity beyond its primary responsibility for the official records of the Government of Saskatchewan to include acquisitions of documentary material from local government and those private sources "having a bearing on the history of Saskatchewan." Saskatchewan's archival legislation was largely based upon the following principles:

- That it was important to document the lives of ordinary Saskatchewan people as well as those of the political, social and economic elite;
- That all points of view regardless of affiliation or persuasion must be respected and documented;
- That politics must be removed from the appraisal, selection and access process; and
- That only through the regular scheduling, acquisition, preservation and access of the official records could the Government of Saskatchewan and its civil service demonstrate how they had fulfilled the public trust.

Over the past 50 years, this wide-ranging mandate has allowed the Saskatchewan Archives to build up one of the most comprehensive provincial archival collections in all of Canada.

# **Role of the Saskatchewan Archives**

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The Saskatchewan Archives plays an important role in preserving the cultural resources of the province. It acquires and preserves records essential not just for self-knowledge, but also for the protection of our rights, individually and collectively. For reasons of economy and efficiency, the Saskatchewan Archives provides government-wide information and records management for the Government of Saskatchewan. Through acquisition, preservation and provision of access to official records the Saskatchewan Archives enables the Government of Saskatchewan to fulfill its public trust. It also plays a leadership role within Saskatchewan's fledgling archival community.

## **Statement of Fundamental Values in the Saskatchewan Archives**

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Rights and freedoms of a democratic society enable us to strive to acquire, conserve and make available records of provincial historical significance. In carrying out this mission entrusted to us, we are guided by the following values:

- We value the responsibility we are given to serve the people and the Government of Saskatchewan and we dedicate our efforts to ensure that a knowledge of the province's past is preserved;
- We value our relationship with the universities in the preservation and use of the records to promote the understanding and knowledge of the history of the province;
- We recognize the need to offer decentralized archival services to ensure all parts of the province have access to our resources;
- We value the historical records entrusted to our care, which represent the collective memory of the province and its people;
- We value the effective management of government records and the contribution we make to that program;
- We value the exchange of knowledge that results from our relationship with the provincial and national cultural and heritage communities;

- We value the contribution of all our colleagues in the Saskatchewan Archives, recognizing that we are committed to a common and important cause;
- We acknowledge that excellence of achievement is a product of the competence, dedication, initiative and resourcefulness of our colleagues, and we value that excellence and desire to have it recognized.

## Mandate

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The objective of the Saskatchewan Archives is to select, acquire, preserve, arrange, describe, make accessible and to encourage the use of documentary records in all media, from both official and private sources, bearing on all aspects of the history of Saskatchewan, and to facilitate the management of the records of government institutions.

## Mission Statement

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The mission of the Saskatchewan Archives is to:

- appraise and acquire documentary material in all media bearing on the history of Saskatchewan;
- arrange and describe documentary material in all media acquired by the Archives;
- conserve in the most appropriate physical format the documents or information acquired by the Archives;
- make archives accessible to all who are interested in Saskatchewan history;
- facilitate and monitor efficient and effective records management in government institutions;
- identify records of provincial significance. These include records which document the efforts and experiences of individuals, groups, institutions, corporate bodies and other organizations. They also document the physical environment in Saskatchewan, as well as events and trends (cultural, political, economic, social, demographic, scientific and religious) having a broad provincial scope.

# Structure and Reporting Relationship

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Unlike most other provincial archives across Canada which are part of a line department, Saskatchewan's provincial archives is situated at arms-length from government, allowing it to exercise independent initiative, judgement and service in carrying out its mandate of appraisal, acquisition, preservation, access and facilitating the management of records of government institutions.

The Archives Act provides for a board to oversee the activities of the Saskatchewan Archives. The board is responsible for:

- appointing, reviewing and working with the Provincial Archivist;
- setting broad policy objectives and guidelines;
- ratifying specific management decisions;
- preserving the autonomy and the integrity of the institution and its records; and
- representing the institution to the community.

During the 1998/1999 fiscal year, the composition of the board was as follows:

Dr. Brett Fairbairn, Professor of History, Department of Co-operative Studies,  
University of Saskatchewan (Chair);

Mr. Frank Winter, Director of Libraries, University of Saskatchewan (Vice-Chair);

Dr. Eber Hampton, President, Saskatchewan Indian Federated College,  
University of Regina;

Mr. John Law, President, Saskatchewan Property Management Corporation;

Dr. Brij Mathur, Acting Deputy Minister, Department of Municipal Affairs,  
Culture and Housing;

Mr. Lee McDonald, Acting National Archivist, National Archives of Canada;

Dr. James Pitsula, Professor of History, University of Regina;

Ms. Gwenn Ronyk, Clerk of the Legislative Assembly.

Being a corporate entity, the board reports directly to the Minister of Municipal Affairs, Culture and Housing. To conduct its operations, the Saskatchewan Archives relies on an annual grant voted under the Department's estimates. Space for the Regina office and storage facilities is leased through the Saskatchewan Property Management Corporation. The University of Saskatchewan provides office and storage space without cost for the Saskatoon operation. It also provides accounting, payroll and purchasing services free of charge to the Archives. With the signing of a collective agreement in 1996, the handling of personnel matters for in-scope employees was transferred from the University Personnel Department to the Human Resources Branch, Department of Finance. Out-of-scope employees remain under the University pension and benefits plans.

## Organization

Organizationally the Saskatchewan Archives is divided into the Government Records Branch and the Historical Records Branch, both headed by Directors. Both senior managers report directly to the Provincial Archivist in carrying out their duties and responsibilities. Financial management is currently handled by the Director, Government Records Branch, in addition to his program responsibilities.

Under the terms of The Archives Act, the board may enter into agreement with other parties for the provision of archival services. In 1996 the Saskatchewan Archives Board and the City of Regina renewed a contract to provide archival services to the City including a two-person staff and storage of archival materials. The City of Regina Archivist reports directly to the Provincial Archivist.

### Saskatchewan Archives Board

#### I

#### Provincial Archivist

I  
Government Records Branch

Program areas:

- Information management
- Disposition management
- Archival management

I  
Historical Records Branch

Program areas:

- Reference
- Manuscripts, Maps  
Architectural Drawings
- Special Media
- Information Technology

I  
City of Regina Archives



# Renewal of the Saskatchewan Archives

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During the reporting year, board, management and staff continued the strategic planning process. In May, 1998, Michael Swift and Associates began a detailed professional study of the Saskatchewan Archives' mission and operations. Over a five-month period, the consulting team worked with staff and stakeholders and examined the following aspects: legislation, records management, private papers, records processing, preservation and accommodation, human resources and organizational structure, information technology and outreach. In September, 1998, a 188-page report on the state of the Archives and proposals for renewal and improvement over the next five years was submitted to the board.

The consultants concluded that the Saskatchewan Archives is a "jewel" for the Province, but a jewel that needs and deserves some polishing. They noted that staff of the Archives are well qualified and experienced. They also observed that a high priority has been placed on service to clients, and that important new initiatives have been taken during the nineties in assisting the Government of Saskatchewan with managing its information and records.

The consultants noted, however, that positive accomplishments such as these have concealed and, in fact, have diverted energy and resources from other essential archival functions. Other aspects of the Archives' operations have, in the opinion of the consultants, been badly neglected in ways that now threaten the credibility and viability of the Archives, and by extension also threaten the record-keeping function of government, the ability to enforce Freedom of Information legislation, and more generally, to preserve the public memory of the province. The team of experts saw the origins of this neglect primarily in long-term underfunding of the Archives and inadequate facilities, but also in questions of policies, organization, planning capability and lines of accountability.

According to Michael Swift and Associates, attention must be given to the legislative framework and mandate for the Saskatchewan Archives, its internal policies and organization, accommodation, funding and staff, removal of a huge records processing backlog, information technology and public outreach. These circumstances also contain important opportunities for the Archives to develop leadership in the area of information technology, handling of electronic information and of government records, and in the provision of services to government, organizations and the archival community.

Upon receipt of the report, the board sought reaction and input from stakeholders, donors and users of the archives. Many of the suggestions received were incorporated into a strategic plan which management and staff began drafting with the help of a facilitator in March of 1999.

# Management of Government Information

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The increasing volume and complexity of information created by the Government of Saskatchewan provides significant challenges for those responsible for its management. In carrying out this central agency function, the Saskatchewan Archives Board works closely with departments, agencies, boards, commissions and crown corporations to improve the accountability and efficiency of the processes through which information created or acquired is managed.

The primary tool used in identifying and defining records and in determining how long each type of record must be retained to meet administrative, fiscal and legal requirements is the records retention and disposal schedule. The schedule integrates a records classification system and retention and disposal procedure into one process. The result promotes greater accountability for information as required under Freedom of Information and Protection of Privacy legislation. At the same time, it ensures greater efficiency and economy which is so important to the overall government strategy of reducing administrative costs.

In 1993 the Legislative Assembly approved the Saskatchewan Administrative Records System (SARS) which provides an authority for the classification, retention and disposal of administrative records common to all government institutions. A section relating to the classification and disposition of electronic information systems and technology was added three years later. During the reporting period, the Saskatchewan Archives staff continued to introduce SARS into a number of departments and crown corporations. Work was also continued on the development of "Operational Records Systems (ORS); an authority covering the classification and disposition of records peculiar to government institutions.

In addition to developing and implementing records systems, staff reviewed records disposal requests to determine eligibility for disposal and transfer to the Archives. In 1998/1999 540 disposal requests were reviewed by Government Records Branch staff, resulting in 63 transfers of records to the permanent collection. In total, 2918 metres of records were authorized for destruction and 299 metres of records were selected for permanent retention.

From creation to disposal, the entire records scheduling and appraisal process ensures that records which have continuing value are retained and that records which no longer possess administrative, legal or fiscal value are destroyed. As a result, the Saskatchewan Archives saves the Government of Saskatchewan thousands of dollars in storage costs while at the same time maintaining accountability for information.

# Collection Development and Management

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During the period under review, the chronic shortage of storage space in both Regina and Saskatoon meant that larger-sized acquisitions of public and private records could not be transferred or donated to the Archives for permanent retention. They continued to be maintained in the office of the creating department or in the house of the private donor until the situation is rectified.

It is therefore not surprising that the overall intake of new acquisitions declined further in 1998/1999. The only category where acquisitions increased was in photographs where a very large accession from Photographic Services Agency, Saskatchewan Property Management Corporation doubled the overall numbers from 1997/1998. Despite the continuing decline in acquisitions, a number of smaller-sized collections were transferred or donated to the Saskatchewan Archives. Some of the more noteworthy acquisitions were:

- Court of Appeal Records, 1931-1966: This collection includes criminal appeal files, 1931-1969; civil appeal files, 1932-1966; judgements, 1932-1954; criminal docket books, 1931-1961 and civil docket books, 1932-1952.
- Claybank Brick Plant Records, 1914-1989, 25.9 metres. The collection comprises administrative and operational records of the plant from its opening in 1914 until it ceased operation seventy-five years later. The records offer an extensive look at industrial development within the province and provide a fascinating view of local labour history. They complement oral histories already in the Saskatchewan Archives collection. The records were acquired from the Saskatchewan Heritage Foundation.
- H. Vernon Peters Letters, 1941-1944, 6 cm., 3 photographs. These letters document the experiences of a Royal Air Force man stationed at No. 33 (RAF) Service Flying Training School in Caron, Saskatchewan during the Second World War. They describe social and economic conditions in the Moose Jaw area, and the disruptive nature of war on the personal lives of servicemen.
- Ray Crone Papers, 1919-1991, 1.6 metres, 29 photographs. The collection primarily contains records related to aviation history in Saskatchewan and Canada. There are pilots' log books and certificates, Regina Municipal Air Board minutes, Regina Flying Club Board of Director's minutes, records relating to the Chinese Air Training School in Saskatoon.
- Einar Larum Papers, 1946-1987, 12 cm., 2 photographs. The collection contains personal diaries, scrapbook and writings of Einar Larum's life and work as a prospector in the mining industry in northern Saskatchewan. The diaries contain detailed descriptions of everyday work life and of specific surveys completed.

- Saskatchewan Property Management Corporation, Photographic Services Agency, 1985-1987, consisting of approximately 55,200 negatives, 5000 contact sheets, 12 photo albums containing 300 photos, 2 - 16mm. films and one audiotape. This collection, like previous acquisitions from the Agency, documents Saskatchewan agriculture, industry, the environment, activities of the provincial government, people, places and events of provincial significance. Of particular interest are albums of visits by royal, vice-regal and foreign dignitaries, the opening of the Legislative Assembly, and ceremonies of the Saskatchewan Order of Merit.
- Credit Union Central of Saskatchewan audio visual collection, 1960-1996, 176 hours. These audio and videotapes, motion picture films and discs provide visual and oral documentation of the operations of a major co-operative, financial institution. They include radio and television promotional material, recordings of meetings, speeches by staff, and staff training materials.
- Saskatchewan Educational Communications Corporation (SaskMedia) Collection, ca. 1970-1989, 700 hours. Film and audiotape, including picture prints, answer prints, original camera film, trims, sound tracks and other elements used in the production of educational films by SaskMedia for various provincial government departments.
- Department of Agriculture and Food Collection: This collection consists of 495 blueprints of Saskatchewan agricultural buildings and 26 films relating to various agricultural topics.

# Preservation Management

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While spending on conservation supplies increased during the fiscal year, a substantial portion of Saskatchewan Archives' holdings continues to be housed in substandard storage conditions in Regina and Saskatoon. The board of the Saskatchewan Archives recognizes that the lack of space and the substandard quality of accommodation to be significant obstacles to achieving program objectives and to implementing its mandate. It intends to address its long-term accommodation and needs through the strategic plan and interim space requirements through budget requests.

In the meantime, staff are employing basic conservation measures in processing records and special media. Audio and videotapes continue to be rewound and duplicated. Textual records are reformatted on microfilm to extend the life of the original record and to ensure greater accessibility.

During 1998/1999 the following records and publications were microfilmed:

- 62 reels of Saskatchewan Department of Education inactive teachers' registers, 1912-1938;
- 56 reels of Saskatchewan Department of Agriculture homestead grant files;
- 24 reels of the Prince Albert Herald, 1958-1962;
- 89 reels of Saskatchewan weekly newspapers borrowed from the Saskatchewan Weekly Newspaper Association.

# Archival Arrangement and Description

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A single transfer or donation of archival material can range from a single page to several hundred linear meters of files; from a single photograph to the entire production of a film maker. In addition to volume, each documentary medium presents its own descriptive problem. To meet the needs of researchers and to gain control over the vast amount of material coming through its doors, archivists employ a number of tools including accessions forms, card catalogues, detailed finding aids and increasingly, computer databases.

Preparing records for access by the public is a labour intensive and time-consuming process. (The Canadian Council of Archives estimates that it takes one archivist two days to arrange and describe one metre of records.) More often than not, records transferred by a department or donated by an individual to the Archives are not accompanied by a file list. It is up to the archivist to impose order, describe the files and through an administrative history or biography, provide context to the records.

In this fiscal year, it must be noted that the volume of records processed declined markedly in comparison with previous years. A number of special projects, critical to the future well-being of the institution and its employees, took staff away from the processing of records. In particular, the implementation of the new classification plan and the preparation of information and statistics for the outside consultants took a considerable amount of staff time. Despite these interruptions, it can be reported that, with the help of some term employees, Government Records Branch staff completed preliminary file lists for 307 metres of records. Staff also finished a shelf inventory of government records, eliminating errors and inconsistencies, in order to create a collection database. Historical Records Branch staff reported a total of 22.9 metres of records, 2,407 sheets of maps and architectural drawings, 12,996 photographic items and 1,316 hours of audio/visual material processed. Of particular note were the diaries of C.B. Koester, 1959-1987; the family papers of James G. Gardiner, c.1909-1962; and records and architectural drawings of Alexander Hermann, 1942-1993.

# Reference Service and Outreach

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The demand for reference services, whether through personal visits or contacts from a distance, continues to grow. Use in 1998/1999 grew by 21% over the previous year. Indeed, as internet technology becomes more common, demand from researchers at a distance increases. Presentations and displays at conferences, tours of classes and other groups also raised the public awareness of archival services. The response from this outreach effort was quite satisfying, but the increased demands on dedicated staffing components in both Regina and Saskatoon made it more difficult to keep up with the workload.

Another manifestation of new demands because of technological advances is the wish to scan documents into digital format for use in publications, films, videos and broadcasts. The staff developed an innovative agreement form to protect the rights of the Archives and the creators of the documents, while outlining in a straightforward fashion for the researcher how the copy could legitimately be used.

Patron use of Reference services	Regina	Saskatoon	Total
Personal visits*	3,212	1,598	4,810
Written enquiries (mail, fax & e-mail)	1,087	631	1,718
Telephone enquiries	3,548	882	4,430
Interlibrary loans of microfilm	39	39	78
Tours/presentations (# of participants)	312	269	581
<b>TOTAL VISITS/CONTACTS</b>	<b>8,198</b>	<b>3,419</b>	<b>11,617</b>

\* General public, 73%; University, 24%; Saskatchewan Government, 3%

Documents retrieved for research (number of containers/items)	20,447	8,435	28,882
Documents reproduced for research	28,871	20,201	49,072



The number of access requests to consult papers and records restricted under private agreement, or subject to legislative requirements continues to climb and consume staff time. It should be noted, in particular, that all government records acquired by the Saskatchewan Archives are subject to the provisions of The Freedom of Information and Protection of Privacy Act. In handling access requests, the archivist must weigh the public right to know with that of the privacy of the individual. All requests for access to restricted government records are carefully reviewed to ensure that the legislative provisions are observed.

## Information Technology

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Program responsibility for information technology was moved from the Government Records Branch to the Historical Records Branch in 1998. During the fiscal year, the programmer analyst carried out the following duties:

- Provided hardware maintenance and software support for program areas in both centres.
- Met with and provided background information to members of the consulting team looking at future directions for information technology in the Saskatchewan Archives.
- Assisted outside contractor in developing Local Area Networks (LANs) in the three Saskatchewan Archives work sites in Regina and Saskatoon, and connecting LANs through ISDN lines to form a Wide Area Network (WAN).

The introduction of the network enabled staff to communicate with each other much more readily and to transfer files and financial data much more quickly than had previously been the case.



# Saskatchewan History

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This highly-acclaimed journal offers its readership a variety of articles, reprints of documents and book reviews reflecting the most recent historical research and writing on provincial history. The journal first appeared in 1948 and has earned a reputation for excellence, receiving awards in 1962 from the American Association for State and Local History and in 1979 from the Canadian Historical Association.

During the reporting period, Saskatchewan History celebrated its 50<sup>th</sup> anniversary. To mark this important milestone, the Saskatchewan History Advisory Board commissioned a retrospective article by former editor, Joan Champ, entitled, "To Inform and Encourage: Fifty Years of Saskatchewan History."

Other major articles published over two issues included "Yesterday's Promises: The Negotiation of Treaty Ten," by Anthony Gulig; "Art Nouveau, Immigration Propaganda, and the Peoples of Saskatchewan," by Georgina Taylor; and "Kate Simpson Hayes, Agnes Hammell, and The Slur of Illegitimacy," by Patricia Williams.

To produce a quality publication twice a year requires considerable dedication and effort by a number of volunteers and staff. The Saskatchewan History Advisory Board, which oversees the journal's direction and operation, included the following members:

Dr. James Pitsula, Professor of History, University of Regina (Chair);  
Dr. J.W. Brennan, Professor of History, University of Regina;  
Mr. John Duerkop, Collegiate Principal and Local Historian;  
Dr. Valerie Korinek, Professor of History, University of Saskatchewan;  
Dr. D.S. Spafford, Professor of Political Studies, University of Saskatchewan;  
Mrs. Vera Folk/Mrs. Patricia Wagner, Saskatchewan History and  
Folklore Society representatives;  
Dr. Georgina M. Taylor, Editor;  
Mr. D'Arcy Hande, General Manager;  
Ms. Nadine Small, Administrative Officer;  
Mrs. Ilene Youchezin, Administrative Assistant.

With the resignation of Christopher Kitzen and Steve Hewitt as co-editors, the Advisory Board appointed Georgina Taylor as Editor in September, 1998. A significant change in layout and content ensued, endorsed overwhelmingly by readers of the journal.

# Records Storage, Environment and Security

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The need for more storage space, better environment and greater security for archival records continued to be of concern to board, management and staff. Working with the Saskatchewan Property Management Corporation and the University of Saskatchewan, the Saskatchewan Archives upgraded security at its office and off-site storage facilities in Regina and Saskatoon. Because of storage space limitations in Regina and Saskatoon, the intake of public and private records declined sharply during the reporting period. Records appraised for transfer continued to occupy prime office space in departments and storage space at the Records Centre. Donations of private papers and records were delayed until more space could be acquired. Requests to acquire additional offsite storage space were denied until the strategic plan was completed.

The conditions under which archival materials are stored are crucial to the long-term preservation of Saskatchewan's documentary heritage. During the reporting period only two-thirds of the permanent collection is housed in a controlled environment of temperature and relative humidity. The remaining third, located in the basement of the Murray Building, the sub-basement of the Saskatoon Court House and at temporary offsite locations in both cities are kept in conditions below, or in the case of the Roloflex Building and the Saskatoon Court House, well below the accepted archival standard.

**SASKATCHEWAN ARCHIVES BOARD**

**FINANCIAL STATEMENTS**

**For the Year Ended March 31, 1999**



## Provincial Auditor Saskatchewan

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1920 Broad Street  
Regina, Saskatchewan  
S4P 3V7

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Fax: (306) 787-6383  
Internet e-mail: info@auditor.sk.ca

### AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Saskatchewan Archives Board as at March 31, 1999 and the statements of revenue and expenditures and net financial assets, and cash flows for the year then ended. The Board's management is responsible for preparing these financial statements for Treasury Board's approval. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1999 and the results of its operations and its cash flows for the year then ended in accordance with the generally accepted public sector accounting principles.

*Wayne Streliaff*

Regina, Saskatchewan  
September 2, 1999

Wayne Streliaff, CA  
Provincial Auditor

**SASKATCHEWAN ARCHIVES BOARD**  
**STATEMENT OF FINANCIAL POSITION**  
 As at March 31

	<u>1999</u>	<u>1998</u>
<b>Financial Assets:</b>		
Cash (Note 4)	\$ 21,701	\$ 104,469
Accounts receivable	1,337	1,735
General Revenue Fund - Grant Receivable	---	118,600
Prepaid expenses	<u>3,382</u>	<u>6,014</u>
	<u>26,420</u>	<u>230,818</u>
Investment in Pooled funds (Note 4 and 5)	<u>47,371</u>	<u>47,371</u>
	<u>73,791</u>	<u>278,189</u>
 <b>Liabilities:</b>		
Accrued vacation pay payable	51,863	71,472
Accounts payable	<u>106,550</u>	<u>73,657</u>
	<u>158,413</u>	<u>145,129</u>
Net financial (liabilities)/assets (Statement 2)	<u>\$ (84,622)</u>	<u>\$ 133,060</u>
Investment in tangible capital assets (Note 3)	<u>\$ 120,559</u>	<u>\$ 104,000</u>

(See accompanying notes to the financial statements)

**SASKATCHEWAN ARCHIVES BOARD**  
**STATEMENT OF REVENUE AND EXPENDITURES AND NET FINANCIAL ASSETS**  
For the year Ended March 31

	Budget 1999 (Note 9)	Actual 1999	Actual 1998
<b>Revenue:</b>			
Grants - General Revenue Fund	\$ 2,073,000	\$ 2,116,000	\$ 2,138,600
Canadian Council of Archives			2,675
	2,073,000	2,116,000	2,141,275
Services	119,720	104,056	102,956
Photocopy sales	28,000	41,120	34,994
Magazine sales	8,500	7,754	9,304
Miscellaneous	19,930	3,906	25,369
	<u>2,249,150</u>	<u>2,272,836</u>	<u>2,313,898</u>
<b>Expenditures:</b>			
Salaries and benefits	1,593,963	1,641,751	1,464,650
Administrative services	732,805	710,170	736,545
Printing and postage	28,320	26,466	27,078
Equipment	44,300	90,049	57,316
Materials & supplies	23,900	22,082	43,819
	<u>2,423,288</u>	<u>2,490,518</u>	<u>2,329,408</u>
Increase (decrease) in net financial assets	<u>\$ (174,138)</u>	(217,682)	(15,510)
Net financial assets, beginning of year		133,060	148,570
Net financial (liabilities)/assets, end of year		<u>\$ (84,622)</u>	<u>\$ 133,060</u>

(See accompanying notes to the financial statements)

SASKATCHEWAN ARCHIVES BOARD  
STATEMENT OF CASH FLOWS  
For the Year Ended March 31

	<u>1999</u>	<u>1998</u>
Cash provided by (used in) operating activities:		
Increase (decrease) in net financial assets	\$ (217,682)	\$ (15,510)
Change in net financial assets:		
(Increase) decrease in accounts receivable	118,998	(117,723)
(Increase) decrease in prepaid expenses	2,632	(2,422)
(Decrease) increase in accrued vacation payable	(19,609)	(19,678)
(Decrease) increase in accounts payable	<u>32,893</u>	<u>25,811</u>
Net change in non-cash working capital balances related to operations	<u>134,914</u>	<u>(114,012)</u>
Cash provided by (used in) operating activities	<u>(82,768)</u>	<u>(129,522)</u>
Cash at beginning of year	<u>104,469</u>	<u>233,991</u>
Cash at end of year	<u>\$ 21,701</u>	<u>\$ 104,469</u>

(See accompanying notes to the financial statements)

**SASKATCHEWAN ARCHIVES BOARD  
NOTES TO THE FINANCIAL STATEMENTS  
March 31, 1999**

**1. Authority**

The Saskatchewan Archives Board was established under the authority of *The Archives Act* for the purpose of acquiring and preserving historical documents relating to the history of Saskatchewan and providing these documents to the public for research purposes.

**2. Accounting Policies**

The financial statements are prepared using generally accepted accounting principles. The following accounting policies are significant.

**a) Tangible Capital Assets**

Tangible Capital assets are charged to expenditure when purchased rather than when consumed. For accountability purposes, these assets are also recorded separately as an investment in tangible capital assets. The unconsumed cost of the physical assets is the cost of the tangible capital assets less amortization provided over the estimated useful life of the assets on a straight-line basis as follows:

Computer hardware	3 years
Computer software	3 years
Equipment	5 years
Furniture	5 - 20 years

This amortization procedure does not impact the statement of revenues and expenditures.

The Board has placed a nil value on the permanent collection of archival materials for the financial statement purposes.

The cost of materials used to preserve the archival collection is expensed.

**b) Expenditures**

Expenditures are recorded on the accrual basis and include the costs of tangible capital assets acquired during the year.



c) Investments

Investments are comprised of units in a pooled fund held by the University of Saskatchewan. Additional units are acquired when assets are transferred to the University of Saskatchewan and when disbursements are made by the University of Saskatchewan on behalf of the Board. The Board can realize changes in the underlying unit values by redeeming units.

Units in the pooled fund are recorded in the accounts at their net asset value per unit. The net asset value per unit is the market value of the pooled funds investment divided by the total number of units outstanding in the fund.

3. Tangible Capital Assets

	Office Furniture and Equipment	Computer Hardware and Software	Total 1999	Total 1998
Tangible Capital Assets				
Cost, beginning of year	\$325,252	\$196,151	\$521,403	\$468,779
Additions	39,514	37,973	77,487	52,624
Disposals	(10,590)	-	(10,590)	-
Write-downs	-	-	-	-
Cost, end of year	<u>354,176</u>	<u>234,124</u>	<u>588,300</u>	<u>521,403</u>
Amortization				
Accumulated amortization, beginning of year	259,561	157,842	417,403	340,055
Amortization in year	20,736	40,192	60,928	77,348
Disposals	(10,590)	-	(10,590)	-
Accumulated amortization, end of year	<u>\$269,707</u>	<u>\$198,034</u>	<u>467,741</u>	<u>417,403</u>
Investment in tangible capital assets			<u>\$ 120,559</u>	<u>\$ 104,000</u>

#### **4. Cash and Investments**

The University administers cash and investments on behalf of the Board. The University pays the Board interest only for the money related to the Evelyn Eager Estate Trust Fund and the Capital Trust Fund.

#### **5. Saskatchewan History Trust Fund**

In July 1992, the Saskatchewan Archives Board received a bequest of \$40,000. It received an additional \$7,371 in September 1994. The \$47,371 is restricted indefinitely with the interest earned applied to the costs of publishing the Saskatchewan History magazine. The Board has the discretion to use the income for other purposes if the Board ceases publication of the magazine.

#### **6. Related Party Transactions**

These financial statements include transactions with related parties. The Board is related to all Saskatchewan Crown agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the Board is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Administrative services are provided at a nominal charge to the Board by the University of Saskatchewan and the University of Regina.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. Included in administrative services are amounts paid to the Saskatchewan Property Management Corporation for office space the Board leases in Regina. Lease payments were \$536,933 in 1999 (1998 - \$586,780).

In addition, the Board pays Provincial Sales Tax to the Saskatchewan Department of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements and the notes thereto.

#### **7. Pension Plan**

Substantially all of the Board's employees participate in the Public Employees Pension Plan (a related party) which is a defined contribution plan. The Board's financial obligation to the plan is limited to making required payments to match

amounts contributed by employees for current services. Included in salaries and benefits is pension expense for the year of \$70,147 (1998 - \$62,160).

**8. Financial Instruments**

The Board's financial instruments include cash and investments, accounts receivable and liabilities. The carrying amount of these instruments approximate fair value due to their immediate or short-term maturity. These instruments have no interest or credit risk.

**9. Budget**

These amounts are included in the annual budget approved by the Saskatchewan Archives Board.

**10. Uncertainty Due to the Year 2000 Issue**

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. While the Board is addressing the Year 2000 Issue, it is not possible to be certain that all aspects of the Year 2000 Issue affecting the Board, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

# **Additional Supplementary Information:**

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## **Personal Services**

Listed are individuals (excluding unionized employees) who earned \$2,500 or more for the year ended March 31, 1999.

Trevor Powell	\$71,810.52
Don Herperger	\$57,881.40
D'Arcy Hande	\$57,881.40